



# BOARD OF COMMISSIONERS

1 S. Main St., 9th Floor  
Mount Clemens, Michigan 48043  
586-469-5125 FAX 586-469-5993  
macombcountymi.gov/boardofcommissioners

## BUDGET COMMITTEE

TUESDAY, AUGUST 12, 2008

### AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Adoption of Agenda, as amended, to include item #6A
4. Approval of Minutes Dated 05-13 and 06-04 (special meeting) (previously distributed)
5. Public Participation
6. Adopt 2007 Audit and Single Audit (Note: Audit books were placed in Commissioners mailboxes) (mailed & attached)
- 6A. Recommendation from Community Services Committee Meeting of 08-08-08: (attached)  
Amend Budget by Eliminating the Position of Director of the County Library  
Effective September 1, 2008
7. Authorize to Reassign Account Clerk IV Susan Bates to a Temporary Position of Business Counselor/Planning and Economic Development Department (mailed)
8. Accept 2008/2009 Prosecuting Attorney Auto Theft Grant (mailed)
9. Accept 2008/2009 Sheriff's Department Macomb Auto Theft Grant (MATS) (mailed)
10. Receive and File 2009 and 2010 Macomb County Budget Projections (mailed)
11. Receive and File 2008 General Fund Balance Requirement Report (mailed)
12. Receive and File 2008 Contingency Report Update (mailed)
13. New Business
14. Public Participation
15. Adjournment

## MACOMB COUNTY BOARD OF COMMISSIONERS

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Dana Camphous-Peterson  
District 18  
Vice-Chair

Leonard Haggerty  
District 21  
Sergeant-At-Arms

Andrey Duzyj - District 1  
Marvin E. Sauger - District 2  
Phillip A. DiMaria - District 3  
Jon M. Switalski - District 4  
Susan L. Doherty - District 5

Joan Flynn - District 6  
Sue Rocca - District 7  
David Flynn - District 8  
Robert Mijac - District 9  
Phyllis DeSaele - District 10

Ed Szczepanski - District 11  
Peter J. Lund - District 12  
Don Brown - District 13  
Brian Brdak - District 14  
Keith Rengert - District 15

Carey Torrice - District 16  
Ed Bruley - District 17  
Paul Gielegem - District 19  
Kathy Tocco - District 20

Betty Slinde - District 22  
Sarah Roberts - District 24  
Kathy D. Vosburg - District 25  
Leon Drolet - District 26

RESOLUTION NO.

FULL BOARD MEETING DATE

AGENDA ITEM

MACOMB COUNTY, MICHIGAN

RESOLUTION TO: adopt the 2007 Comprehensive Annual Financial Report (CAFR) and 2007 Single Audit Report as prepared by the Audit Firm Rehmann Robson.

INTRODUCED BY: Don Brown, Chairperson, Budget Committee

COMMITTEE/MEETING DATE: Budget Committee, Aug 12, 2008

Item #6

Budget Committee  
8-12-08

Distributed

Macomb County  
Schedule of Adjustments Passed (SOAP)  
For the December 31, 2007 Audit

In accordance with the provisions of SAS 89, *Audit Adjustments*, we have prepared the following schedule of proposed audit adjustments, which we believe are immaterial both individually and in the aggregate. Also in accordance with SAS 89, we are providing this schedule to both management and the audit committee to receive their assurance that they agree that the amounts listed below are not material to the financial statements, either individually or in the aggregate, and do not need to be recorded.

	Effect of Passed Adjustment - Over(Under)Statement (in '000s)				
	Assets	Liabilities	Beginning Fund Balance	Revenue	Expenses/Expenditures
<b>General Fund</b>					
Interest income/receivable booked twice for County Health Plan (CR 101.00000.14700 & DR 101.93201.66601)	255	-	-	255	-
Property taxes receivable understated	(230)			(230)	
	25	-	-	25	-
<b>General fund balances</b>	<b>44,402</b> 0.06%	<b>4,648</b> 0.00%	<b>46,312</b> 0.00%	<b>197,470</b> 0.01%	<b>155,331</b> 0.00%
<b>Internal Service Fund</b>					
Write off of inventory for weatherization (656.00000.11101)	49	-	-	-	(49)
Subsequent events from legal counsel affecting risk reserves		(850)			(850)
	49	(850)	-	-	(899)
<b>Internal service fund balances</b>	<b>30,523</b> 0.16%	<b>14,140</b> -0.01%	<b>16,451</b> 0.00%	<b>9,308</b> 0.00%	<b>9,832</b> -9.15%
<b>Non-Major Governmental Fund</b>					
Misposting to prepaid expense instead of accounts payable (292.00000.12302)	154	154	-	-	-
	154	154	-	-	-
<b>Non-major governmental fund balances</b>	<b>65,233</b> 0.24%	<b>8,154</b> 1.89%	<b>58,980</b> 0.00%	<b>75,575</b> 0.00%	<b>140,582</b> 0.00%
<b>Government Activities</b>					
Issuance costs, discount and difference between proceeds and proceeds booked - issuance costs and discount should have been capitalized and not expensed	(695)	-	-	-	695
	(695)	-	-	-	695
<b>Governmental-Wide Activities</b>					
Total	(466)	(696)	-	25	(204)
<b>Governmental-wide activity balances</b>	<b>364,006</b> -0.13%	<b>144,541</b> -0.48%	<b>267,117</b> 0.00%	<b>263,938</b> 0.01%	<b>311,266</b> -0.07%
<b>Employee Retirement - Fiduciary Fund</b>					
Unposted prior adjustments	-	-	(1,084)	1,084	-
	-	-	(1,084)	1,084	-
<b>Employee Retirement - Fiduciary Fund</b>	<b>1,078,321</b> 0.00%	<b>61,354</b> 0.00%	<b>955,579</b> -0.11%	<b>113,585</b> 0.95%	<b>61,388</b> 0.00%



# REHMANN ROBSON

*Certified Public Accountants*

*A member of THE REHMANN GROUP*

*An Independent Member of Baker Tilly International*

June 30, 2008

To The Budget Committee of the Board of Commissioners  
Macomb County, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macomb County, Michigan for the year ended December 31, 2007, and have issued our report thereon dated June 30, 2008. Our report was modified to include a reference to other auditors'. Professional standards require that we provide you with the following information related to our audit.

**Our Responsibility Under Auditing Standards Generally Accepted in the United States of America and OMB Circular A-133**

As stated in our engagement letter dated February 22, 2008, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered Macomb County, Michigan's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether Macomb County, Michigan's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with OMB Circular A-133, we examined, on a test basis, evidence about Macomb County, Michigan's compliance with the types of compliance requirements described

in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on Macomb County, Michigan's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Macomb County, Michigan's compliance with those requirements.

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter and related correspondence dated February 22, 2008.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Macomb County, Michigan are described in Note 1 to the financial statements. Except for the recording of the other post employment benefit ("OPEB") liability discussed below, no new accounting policies were adopted during the year. In addition, the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation benefits.
- Management's estimate of the OPEB liability is based primarily on information provided by the third party actuary. The initial recording of this liability in the current year had a significant impact on the financial statements and related disclosures as of and for the year ended December 31, 2007.

- Management's estimate of the allowance for doubtful accounts is based on historical loss trends and on an analysis of the collectability of the accounts.
- Management also uses various criteria to estimate the liability for workers' compensation and general liability claims.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 30, 2008.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the

consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to our retention as auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Budget Committee of the Board of Commissioners and management of Macomb County, Michigan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Rehmann Johnson*

# **Macomb County, Michigan**

## **Comments and Recommendations**

**For the Year Ended December 31, 2007**

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In planning and performing our audit of the financial statements of Macomb County, Michigan ("County") as of and for the year ended December 31, 2007, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. We did not identify any deficiencies in internal control that we considered to be material weaknesses.

### **Other Matters**



## **Macomb County, Michigan**

### **Comments and Recommendations**

**For the Year Ended December 31, 2007**

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- Bank reconciliations prepared by an accountant in the Finance Department are being reviewed. However the individual performing the review does not sign and date the reconciliation as evidence of the review. Bank reconciliations should be reviewed timely and signed by a management level employee.

Management's Response: This recommendation has been implemented.

- During the testing of accounts receivable and inventory, several immaterial balances were labeled as "balances forward." These balances should be investigated and adjusted, if necessary.

Management's Response: This recommendation will be implemented.

- The summary of capital assets is not reviewed for assets that are no longer in service. This information should be reviewed on a quarterly or annual basis.

Management's Response: This recommendation will be implemented.

- Information for recently hired employees is examined monthly by a human resources clerk to ensure that the input into the Integrated Finance and Administrative Solution system ("IFAS") matches the personnel file. The Human Resources ("HR") Supervisor reviews this information; however, the HR Supervisor should also sign and date these reports as evidence of the review.

Management's Response: This recommendation will be implemented.

- Upon termination of employment with the County, it is the employee's responsibility to contact Employee Retirement Services ("ERS") to set up an exit interview. If an exit interview does not take place, the clerk in ERS mails the required information to the employee at their last known address. In addition, there are no procedures currently in place for obtaining exit interview information that has not been returned. A procedure should be implemented to (1) require that someone other than the employee (HR or the employee's supervisor) set up the exit interview to ensure that it occurs, and (2) that exit interview information that has not been returned should be obtained by the clerk in ERS in a timely manner.

Management's Response: This recommendation will be implemented.

- An account clerk responsible for processing accounts payable invoices also has the

## **Macomb County, Michigan**

### **Comments and Recommendations**

**For the Year Ended December 31, 2007**

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capability to set up new vendors in the accounting system. To further enhance internal controls, these duties should be segregated.

Management's Response: This recommendation will be implemented.

- As a condition of employment, new employees are required to sign an acknowledgment that they have read the Ethics/Fraud Policy of the County. As a best practice, many organizations require employees to sign an annual certification that asserts that the employee is aware of and has read the policy.

Management's Response: The ethics policy will be distributed to employees for certification once every five years.

- Monthly reconciliations between the BS&A system and IFAS are not being completed in a timely manner for delinquent taxes receivable. These reconciliations should be completed as part of the monthly and year end closing process.

Management's Response: Property tax delinquencies have risen dramatically in the past two to three years. This combined with the implementation of a new software system contributed to a delay in reconciling the delinquent property tax system with the general ledger. Substantial progress has been made in this area since year end and the Treasurer's Office and the Finance Department will continue to work cooperatively to ensure that the reconciliations are completed in a timely manner.

- The Quarterly Expenditure Reports for the Workforce Investment Act did not always agree to IFAS. This is due to accrued expenses being added to the quarterly reports, but not being recorded in IFAS. These accruals should be recorded in IFAS to properly match the Quarterly Expenditure Reports.

Management's Response: The Finance Department will work cooperatively with the administration of the Workforce Development Board to implement this recommendation.

- During our audit procedures of internal controls over the Employee Retirement System refunding procedures, we noted that a refund was inappropriately issued to an active retiree in addition to the terminated employee entitled to the refund. This condition was caused by a duplicate transaction entered into the system using an active retiree's identification number instead of the terminated employee's identification number and not reconciling the authorized refunds to the transaction batch report. We recommend that the County take steps to insure that all transaction batch reports are reconciled to the authorized refund listing.

# **Macomb County, Michigan**

## **Comments and Recommendations**

**For the Year Ended December 31, 2007**

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Management's Response: This recommendation has been implemented.

- The County did not submit the 2006 single audit to the Federal Clearinghouse within the lesser of 30 days of issuance or 9 months subsequent to the fiscal year end as required under OMB Circular A-133. We would recommend that the County develop procedures to insure the timely submittal of this report.

Management's Response: This recommendation will be implemented.

This communication is intended solely for the information and use of management, the Budget Committee of the Board of Commissioners, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

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# **RECYCLABLE PAPER**

item #6A

RESOLUTION NO.

FULL BOARD MEETING DATE: \_\_\_\_\_

AGENDA ITEM: \_\_\_\_\_

MACOMB COUNTY, MICHIGAN

RESOLUTION TO: AMEND MACOMB COUNTY BUDGET BY ELIMINATING THE  
POSITION OF DIRECTOR OF THE COUNTY LIBRARY EFFECTIVE SEPTEMBER 1, 2008.

INTRODUCED BY: CHAIRPERSON KATHLEEN TOCCO, COMMUNITY SERVICES

The County of Macomb and Wayne State University are currently in negotiations to have the management of the County Library become the responsibility of Wayne State University. Therefore, the position of the Director of the County Library will no longer be necessary and it should be eliminated from the County budget effective September 1, 2008.

This amendment to the budget will result in savings of approximately \$43,616.00 for the remainder of the 2008 budget year and \$128,800.00 for 2009.

COMMITTEE/MEETING DATE

COMMUNITY SERVICES 8/8/08 *Approved*

*Budget*      *8-12-08*

# **RECYCLABLE PAPER**

RESOLUTION NO. \_\_\_\_\_ FULL BOARD MEETING DATE: \_\_\_\_\_

AGENDA ITEM: \_\_\_\_\_

**MACOMB COUNTY, MICHIGAN**

**RESOLUTION TO:** Recommend that the Board of Commissioners reassign Account Clerk IV Susan Bates to a temporary position of Business Counselor. Funding for this position will be offset by a grant from the Michigan SBTDC

**INTRODUCED BY:** Don Brown, Chairperson, Budget Committee

**DESCRIPTION:**

See attached memo dated August 5, 2008

**COMMITTEE/MEETING DATE**

BUDGET Aug 12, 2008

\_\_\_\_\_  
\_\_\_\_\_



# PLANNING & ECONOMIC DEVELOPMENT

1 S. Main St., 7th Floor  
Mount Clemens, Michigan 48043  
586-469-5285 Fax 586-469-6787  
[www.macombcountymi.gov/planning](http://www.macombcountymi.gov/planning)

Stephen N. Cassin, AICP  
Executive Director

Donald Morandini  
Deputy Director

August 5, 2008

## PLANNING COMMISSION

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Chairman

Dominic LaRosa  
Vice-Chairman

Deborah S. Obrecht  
Secretary

Louis J. Burdi  
Bernard B. Calka  
Dan G. Dirks  
Ann E. Klein  
Elmer J. Kuss  
Betty M. Slinde

## MEMORANDUM

TO: Don Brown, Chairperson and members of the  
Budget Committee

FROM: Stephen N. Cassin  
Executive Director

RE: Business Counselor Position

We are requesting that current Account Clerk IV Susan Bates be assigned to a temporary Business Counselor position. The Michigan SBTDC has provided an additional \$25,000 for increased business counseling services. Ms. Bates' current annual salary is \$36,287. Her salary as a Business Counselor would be \$45,024. This increase (\$8,737) would be more than offset by the funding resulting in a savings of \$16,263 as shown below.

Current Account Clerk IV Salary  
\$36,287 General Fund Obligation

Current Business Counselor Salary  
\$45,024  
- \$25,000 grant  
\$20,024 General Fund Obligation

Because the \$25,000 is tied to a grant allocation, the funding agency cannot at this time guarantee the commitment to continue in subsequent years. We are currently developing a proposal for 2009.

In this regard, we ask that the temporary reassignment be re-evaluated no later than September 1, 2009.

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Leon Drolet - District 26



**Don Morandini - 2008 SBTDC Funding**

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**From:** Don Morandini  
**To:** Carol Lopucki  
**Subject:** 2008 SBTDC Funding

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August 4, 2008

Don,

Please accept this memo as formal written notification that Region 10 -the Macomb County SBTDC - has been awarded an additional \$25,000 for the current calendar year. This increment was included in your revised 2008 approved budget, and your contractual agreement.

As we discussed, the purpose of providing this increased funding is to upgrade a consulting position in your office to a fulltime position. Our goal: to increase outcomes of client assistance to businesses in your community.

Regards,



Carol Lopucki, MI-SBTDC State Director

Carol Lopucki, State Director  
MI-Small Business & Technology  
Development Center  
510 W. Fulton Street  
Grand Rapids, MI 49504  
616-331-7480  
616-331-7485 (fax)  
[www.misbtdc.org](http://www.misbtdc.org)

# **RECYCLABLE PAPER**

RESOLUTION NO.

FULL BOARD MEETING DATE

AGENDA ITEM

MACOMB COUNTY, MICHIGAN

RESOLUTION TO: accept the 2008/2009 Prosecuting Attorney Auto Theft Grant renewal in the amount of \$147,772, which requires a County match of \$70,554. Funding is available in the 2008 Budget.

INTRODUCED BY: Don Brown, Chairperson, Budget Committee

COMMITTEE/MEETING DATE: Budget Committee, Aug 12, 2008



## FINANCE DEPARTMENT

10 N. Main St., 12th Floor  
Mount Clemens, Michigan 48043  
586-469-5250 FAX 586-469-5847

David M. Diegel  
Finance Director

John H. Foster  
Assistant Finance Director

Robert Grzanka, C.P.A.  
Internal Audit Manager

Stephen L. Smigiel, C.P.A.  
Accounting Manager

TO: John H. Foster  
Assistant Finance Director

FROM: Gary Cutler  
Senior Accountant

DATE: August 4, 2008

SUBJECT: Budget Committee Agenda of August 12, 2008

The Macomb County Board of Commissioners, at its full Board meeting of May 15, 2008, approved the recommendations from Budget Committee to adopt the Committee recommendations (original requests attached):

1. Concur in the request of Prosecutor's Office and approve the renewal of Macomb Auto Theft Grant for 2008-09; requiring a County match of \$59,516.
2. Concur in the request of the Macomb County Sheriff's Office and approve the renewal of the Macomb Auto Theft Grant for 2008-09; requiring a County match of \$199,318.

The Automobile Theft Prevention Authority (ATPA) decreased the grant to these programs and the required County match has increased in both programs.

The increased County match for the Prosecutor's Office grant is \$11,038 and the increased County match for the Sheriff's Department grant is \$45,808.

I am requesting, on behalf of the Sheriff's and Prosecutor's Offices, that the Board approve:

1. The renewal of the Macomb Auto Theft Grant-Prosecutor's for 2008-09; requiring a County match of \$70,554.
2. The renewal of the Macomb Auto Theft Grant-Sheriff's for 2008-09; requiring a County match of \$245,126.

GC:b

Enclosures

cc: John Roberts  
Jim Langtry  
Ben Liston

### MACOMB COUNTY BOARD OF COMMISSIONERS

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Marvin E. Sauger - District 2  
Phillip A. DiMaria - District 3  
Jon M. Switalski - District 4  
Susan L. Doherty - District 5

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# MACOMB COUNTY

PROSECUTING ATTORNEY-AUTO THEFT PROSECUTION  
JANUARY-SEPTEMBER 2008 VS OCTOBER 08-SEPTEMBER 09

	2008 BUDGET	Annualized 2008 BUDGET	2008/09 BUDGET	CHANGE INCREASE
PERSONNEL-ONE POSITION				
PRINCIPAL TRAIL LAWYER	77,221	102,961	100,922	(2,040)
FRINGE BENEFITS	37,747	50,329	46,851	(3,479)
TOTAL	114,968	153,291	147,772	(5,519)

## SOURCE OF FUNDING:

STATE OF MICHIGAN	80,434	107,245	77,218	52%	(30,027)
MACOMB COUNTY	34,534	46,045	70,554		24,509
TOTAL	114,968	153,291	147,772		(5,519)

**ERIC J. SMITH**  
**MACOMB COUNTY PROSECUTING ATTORNEY**



April 24, 2008

Commissioner Keith Rengert, Chairman  
Justice and Public Safety Committee  
One South Main St.  
Mount Clemens, Michigan 48043

Dear Commissioner Rengert:

The Macomb County Prosecuting Attorney's Office is requesting permission to submit an application for the funding of an "Auto Theft Prosecution Project" for the 2008 calendar year. The application process is being administered by the Automobile Theft Prevention Authority whose funding comes from a one-dollar fee levied against each automobile insurance policy issued in the state. Legislation has mandated that this levy is to be used to combat auto theft in the State of Michigan.

Since November 1987, the Macomb County Prosecutor's Office has received funding from the Automobile Theft Prevention for an Auto Theft Prosecution Unit. This unit consists of an Assistant Prosecuting Attorney whose sole responsibility is the prosecution of individuals involved in serious auto theft and related activity. During this past year, the Auto Theft Unit working with police task forces has identified and prosecuted individuals involved in major auto theft and fencing operations in the county, as well as internet crimes.

The success of these A.T.P.A. funded programs is demonstrated by the auto theft rate for Macomb County, which has declined in excess of 55% since the inception of these programs in 1986.

Justice & Public Safety Committee  
April 23, 2008  
Page Two

The proposed budget for the project is:

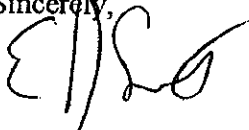
Principal Trial Lawyer salary and wages	\$103,693.00
Fringe Benefits	\$45,097.00
Total	\$148,790

The project requires a county match of \$59,516.00 representing 40% of the projected budget.

The grant application is due May 16, 2008. Following your consideration of this matter, please forward the matter to the Budget Committee and the Board for their consideration.

The application and accompanying materials have been included for your consideration.

Sincerely,



Eric J. Smith  
Prosecuting Attorney  
Macomb County, Michigan

EJS:mc

Enclosures

# **RECYCLABLE PAPER**



RESOLUTION NO.

FULL BOARD MEETING DATE

AGENDA ITEM

MACOMB COUNTY, MICHIGAN

RESOLUTION TO: accept the 2008/2009 Sheriff Department Macomb Auto Theft Grant (MATS) renewal in the amount of \$1,169,974, which requires a County match of \$245,126. Funding is available in the 2008 Budget.

INTRODUCED BY: Don Brown, Chairperson, Budget Committee

COMMITTEE/MEETING DATE: Budget Committee, Aug 12, 2008



# MARK A. HACKEL

## OFFICE OF THE SHERIFF

Kent B. Lagerquist  
UNDERSHERIFF

TO: Commissioner Don Brown  
Chairman, Budget Committee

FROM: Sheriff Mark A. Hackel

DATE: August 1, 2008

RE: Budget Agenda – August 12, 2008

Please accept this as my request for this issue to be placed on the August 12, 2008, Budget Committee Agenda.

The Macomb Auto Theft Squad (MATS) is comprised of investigators from Clinton Township, Eastpointe, Macomb County Sheriff's Office, Michigan State Police, St. Clair Shores, Sterling Heights and Warren. On May 13, 2008, the Budget Committee approved the renewal of this grant. Since that time the ATPA Grant through the State has been reduced resulting in an increase in the match amount from the County of \$45,808.00.

As the auto theft rate in Macomb County has been reduced by 22% since the unit's inception, we are requesting that you approve the continuation of the grant and the additional \$45,808.00.

Thank you in advance for your consideration in this matter. If you have any questions or concerns regarding this matter please feel free to contact the undersigned.

Respectfully,

A handwritten signature in black ink, appearing to read "Mark A. Hackel", written over a horizontal line.

Sheriff Mark A. Hackel

/ks



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
AUTOMOBILE THEFT PREVENTION AUTHORITY  
EAST LANSING



COL. PETER C. MUNOZ  
DIRECTOR

July 22, 2008

Capt. John Roberts  
Macomb County Sheriff's Office  
43565 Elizabeth Road  
Mt. Clemens, Michigan 48043

Dear Captain Roberts:

RE: Grant #10-09  
Macomb Auto Theft Squad

I am pleased to inform you that on July 18, 2008, the Board of Directors of the Automobile Theft Prevention Authority (ATPA) approved your grant in the amount of \$617,545, which is 60% of the total amount of \$1,029,241. The budget detail for your project is enclosed.

Prior to the release of any funds, we require that both the grant's project director and financial officer attend an orientation meeting where the objectives, overall management, and grant payment procedures will be reviewed. If your project is a multi-agency task force, please inform the participating agencies' financial report preparer to attend this meeting. **Your orientation meeting is scheduled for 1:30 p.m. on Tuesday, September 9, 2008, at MSP Southeast Criminal Investigation Division, 18050 Deering Road, Livonia, (734) 525-2560.**

The ATPA's budget shortfall forced the Board of Directors to make the difficult decision of increasing the grantee matching requirement percentage from 25% to 40%. The board's main objective was to maintain the current number of personnel working in the auto theft grants. The board was aware that the increase in the matching requirement may cause the participating agencies some difficulty. Because of this, the ATPA will adopt a flexible policy toward financial modifications (transferring funds from one category to cover a shortfall in another category) for the 2008/09 program. If you have any questions concerning this policy, please contact Newt Shoup at (517) 336-6693.

Our best wishes for a successful program.

Sincerely,

  
DAVID A. TJEPKEMA  
Acting Executive Director

DAT:cs

Enclosure

cc: Lt. John Michalke

2009 funded.doc

Col. Peter C. Munoz - Chair  
Ella Bully-Cummings, Warren Evans - Representing Law Enforcement Officials  
Patrick Dolan, Russell Kohler - Representing Purchasers of Automobile Insurance  
William Heemer, Fausto Martin - Representing Automobile Insurers

714 SOUTH HARRISON ROAD • EAST LANSING, MICHIGAN 48823  
[www.michigan.gov/atpa](http://www.michigan.gov/atpa) • (517) 336-6197

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## FINANCE DEPARTMENT

10 N. Main St., 12th Floor  
Mount Clemens, Michigan 48043  
586-469-5250 FAX 586-469-5847

David M. Diegel  
Finance Director

John H. Foster  
Assistant Finance Director

Robert Grzanka, C.P.A.  
Internal Audit Manager

Stephen L. Smigiel, C.P.A.  
Accounting Manager

TO: John H. Foster  
Assistant Finance Director

FROM: Gary Cutler  
Senior Accountant

DATE: August 4, 2008

SUBJECT: Budget Committee Agenda of August 12, 2008

The Macomb County Board of Commissioners, at its full Board meeting of May 15, 2008, approved the recommendations from Budget Committee to adopt the Committee recommendations (original requests attached):

1. Concur in the request of Prosecutor's Office and approve the renewal of Macomb Auto Theft Grant for 2008-09; requiring a County match of \$59,516.
2. Concur in the request of the Macomb County Sheriff's Office and approve the renewal of the Macomb Auto Theft Grant for 2008-09; requiring a County match of \$199,318.

The Automobile Theft Prevention Authority (ATPA) decreased the grant to these programs and the required County match has increased in both programs.

The increased County match for the Prosecutor's Office grant is \$11,038 and the increased County match for the Sheriff's Department grant is \$45,808.

I am requesting, on behalf of the Sheriff's and Prosecutor's Offices, that the Board approve:

1. The renewal of the Macomb Auto Theft Grant-Prosecutor's for 2008-09; requiring a County match of \$70,554.
2. The renewal of the Macomb Auto Theft Grant-Sheriff's for 2008-09; requiring a County match of \$245,126.

GC:b

Enclosures

cc: John Roberts  
Jim Langtry  
Ben Liston

### MACOMB COUNTY BOARD OF COMMISSIONERS

Andrey Duzyj - District 1  
Marvin E. Sauger - District 2  
Phillip A. DiMaria - District 3  
Jon M. Switalski - District 4  
Susan J. Roberts - District 5

Joan Flynn - District 6  
Sue Rocca - District 7  
David Flynn - District 8  
Robert Mijac - District 9  
Phillip DeSoto - District 10

Ed Szczepanski - District 11  
Peter J. Lund - District 12  
Don Brown - District 13  
Brian Brdak - District 14  
Keith Duggan - District 15

William A. Crouchman  
District 23  
Chairman

Dana Camphous-Peterson  
District 18  
Vice-Chair

Leonard Haggerty  
District 21  
Sergeant-At-Arms

Carey Torrice - District 16  
Ed Bruley - District 17  
Paul Gielegem - District 19  
Kathy Torrice - District 20

Betty Slinde - District 22  
Sarah Roberts - District 24  
Kathy D. Vosburg - District 25  
Lynn Dugan - District 26

# MACOMB COUNTY

Macomb Auto Theft Squad(MATS)-Auto Theft Prosecution  
January-September 2008 vs October 08 - September 09

Sworn

Personnel - 2008: 9 positions (3 County)  
2008/09: 9 positions (3 County)

	2008 Requested Budget	2008 Annualized Budget	2008/09 Approved Budget	Increase
Sworn Officers (Excluding MSP)	664,101	885,468	791,699	(93,769)
Michigan State Police	72,327	96,436	86,793	(9,643)
Other Employees (County)	46,543	62,057	57,178	(4,879)
Vehicles	43,875	58,500	58,500	-
Field Operations	4,950	6,600	6,238	(362)
Office Operations	25,900	34,533	28,833	(5,700)
Total Program Costs	857,696	1,143,595	1,029,241	(114,354)

## SOURCE OF FUNDING:

State of Michigan	Grant	589,027	785,369	565,469	(219,900)
State of Michigan	Manpower	72,327	96,436	86,793	(9,643)
Macomb County		94,844	126,459	182,100	55,641
Other Municipalities		101,498	135,331	194,879	59,548
Total Program Costs		857,696	1,143,595	1,029,241	(114,354)

	2008 approved Budget	2008 Annualized	2008/09 Expected Budget	Increase
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## SOURCE OF FUNDING:

State of Michigan	Grant	589,027	785,369	565,469	(219,900)
Macomb County	Allowable	94,844	126,459	182,100	55,641
Macomb County	Non-Allowable	26,267	35,023	63,026	28,003
Macomb County	Total	121,111	161,482	245,126	83,644
State of Michigan Officer		72,327	96,436	96,436	-
Other Municipalities	Total	101,498	135,331	262,943	127,612
Total Program Costs		883,963	1,178,617	1,169,974	(8,644)

# **RECYCLABLE PAPER**

RESOLUTION NO.

FULL BOARD MEETING DATE

AGENDA ITEM

MACOMB COUNTY, MICHIGAN

RESOLUTION TO: receive and file the 2009 and 2010 Macomb County Budget Projections.

INTRODUCED BY: Don Brown, Chairperson, Budget Committee

COMMITTEE/MEETING DATE: Budget Committee, Aug 12, 2008



## FINANCE DEPARTMENT

10 N. Main St., 12th Floor  
Mount Clemens, Michigan 48043  
586-469-5250 FAX 586-469-5847

August 4, 2008

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Finance Director

John H. Foster  
Assistant Finance Director

Robert Grzanka, C.P.A.  
Internal Audit Manager

Stephen L. Smigiel, C.P.A.  
Accounting Manager

Commissioner Don Brown, Chairperson  
And Members of the Budget Committee  
Administration Building 9<sup>th</sup> Floor  
Mount Clemens, Michigan 48043

Dear Commissioner:

Attached is Schedule I and II – which contain the initial 2009 and 2010 General Fund Revenue and Expenditure Estimates. This memo was prepared to outline the major variance regarding the budget projections.

The revised 2008 projected deficit is estimated to be \$7 million up from the \$5.8 million presented at the July 22, 2008 Budget meeting. The reason for this difference is the fact the interest rates have dropped significantly in 2008 and are not projected to increase. Also the cash available to invest in the portfolio has been reduced by the higher than normal delinquencies and the County now collects property taxes for the current year in July.

The prospects for 2009 and 2010 do not provide any relief in the current deficit situation for Macomb County. In fact we are looking at a \$33 Million deficit in 2009 and \$43 Million in 2010 if current trends continue.

The following is an attempt to give an overview of the 2009 projections:

### Schedule I – Revenue

Revenues are projected to be \$13.4 Million below the 2008 Budget estimates. The major variances are as follows:

Property Tax – As previously explained, the initial 2008 budget was based on a 2.5% increase in Taxable Valuations estimated by Equalization. The actual increase came in at .023% and results in a shortfall of approximately \$3.5 million. As the poor economy and mortgage situation continues in Macomb County and the State of Michigan, projections as high as 10% reductions in the County's Taxable Value have been discussed. Working with the Equalization Director, a 5% reduction in

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current taxable value is realistic in 2009 and another 5% reduction in 2010. We will not know the actual impact until May, 2009 when the values are developed for the July, 2009 tax levy. Because we set our budget in December, we must estimate tax values; therefore we have included a 5% reduction in property taxable value using the current tax rate of 4.2000 Mills. This will generate approximately \$6.7 million less in 2009 than in 2008. Taken with the \$3.5 million shortfall in 2008 explained above, property tax revenue will be \$10.3 million less,

Licenses and Permits – These revenues continue to be flat.

Fines & Forfeitures – We are seeing less revenue in regards to traffic violations in the District Courts. These can be attributable to less ticket activities as patrol services from the State Police and local agencies are reduced.

State and Federal – The bulk of the increase is the projected Liquor tax payment from the State. However, due to the State budget problems, this payment is now sent in the fall (October) instead of the anticipated quarterly payments.

Investment Income - As previously mention, rates has dropped significantly in 2008 and is anticipated to continue into 2009. We will continue to monitor these rates with the Treasurer Office.

Charges for Services – The housing market and mortgage crisis continues into 2009 and 2010 and in 2009 it accounts for approximately \$1 Million less in real estate transfer tax (as values and transactions decline) and in the recording fees.

DP Development – This revenue is based on the projected 2009 IT Department expenses.

Other Revenue – The Public Information Director indicated that the \$10,000 Advertising Fee for the County Publication would not be realized in 2008. However, he is pursuing this project in 2009.

Contribution – Other Funds - The \$3.0 Million one time transfer from the Revenue Sharing Surplus will not carry over into 2009. Also, it is not anticipated that the \$150,000 collected from the Planning CDBG funds will not be available in 2009. Also, the one time revenue of \$160,126, which was the balance available from the close out of the West Nile Virus fund as authorized by the Board in March, 2008, is not available in 2009 .

Reimbursements – A slight increase will be realized in the Attorney fee reimbursement effort as well as Sheriff Road patrol contract adjustments.

Cost Allocation – Based on the Cost Allocation Plan prepared. Charges to departments will increase \$1.7 million. This revenue is somewhat offset by increased cost passed on to Departments. The Health Department and Martha T. Berry expenses will be required to increase \$628,682 and \$782,237 respectfully.

## **Schedule II – Expenditures**

Salaries/Wages – We continue to project actual salaries with no across the board increase in 2009.

We have maintained the \$800,000 savings in the budget regarding the 20 week reconfirmation waiting period.

Fringe Benefit Costs – Health Care costs for both employees and retirees continue to increase at approximately 8% per year. It is still possible to lower these estimates if employees agree to some health care savings program. Pension Cost continues to be \$16 million for 2009. Other fringes continue at the same rates.

## **Operating**

Information Technology – Cost for Maintenance Service Contracts/Licenses cost account for increase in 2009.

Sheriff – Cost of Inmate Health Care continues to reflect the Health Care inflation costs as passed on by the Vendor as well as the cost of fuel for vehicles.

Contribution to Other Funds – (See attached schedule A).

Base on information received, the cost of supporting other operating funds will increase \$7.8 million over 2008 budget: The large increases are as follows based on their requests:

MTB - \$3.2 million

Child Care Fund - \$2.0 million

Health Fund - \$1.9 million

In summary, the County continues to feel the effect of the current economic conditions and continues to rely on fund balance to balance the budget. At current rates, the fund balance will deplete in 2009 and will not be able to support the 2010 budget.

There are projects currently underway to alleviate some of the economic pressures on the County finances such as:

- Negotiations with Wayne State University on cooperative Library Services
- Labor negotiations regarding Health Care and Pension issues
- Possible special voted millage for Veterans' Services

The impact of these projects is not contained in this presentation, but will be included if and when any can be finalized. While these projects will provide some relief, a more thorough review of Departmental operations is necessary.

Sincerely yours,

A handwritten signature in black ink, appearing to read "John H. Foster". The signature is fluid and cursive, with the first name "John" being the most prominent part.

John H. Foster  
Assistant Finance Director

Cc: David M. Diegel

## MACOMB COUNTY - 2008 REVENUE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

	ACTUALS		2008			2009 ESTIMATE	2010 ESTIMATE	2009 INCR/DECR OVER 2008
	2006	2007	BUDGET	YTD JUNE	PROJECTION			
<b>TAXES</b>								
<b>PROPERTY TAX</b>	126,970,438	134,463,496	138,429,813	10,904,778	134,867,056	128,123,703	121,717,518	-10,306,110 -7.4%
<b>LICENSE &amp; PERMITS</b>								
BUSINESS	425	325	400	125	400	400	400	0 0.0%
MARRIAGE	103,534	103,600	113,500	42,970	105,000	105,000	105,000	-8,500 -7.5%
CONCEALED WEAPON	68,312	57,564	70,000	49,660	65,000	65,000	70,000	-5,000 -7.1%
SOIL EROSION	78,741	66,769	80,000	14,550	22,500	75,000	80,000	-5,000 -6.3%
TRAILER PARK	79,954	79,471	80,000	36,612	80,000	80,000	80,000	0 0.0%
<b>LICENSE &amp; PERMITS</b>	330,966	307,729	343,900	143,917	272,900	325,400	335,400	-18,500 -5.4%
<b>FINES &amp; FORFEITURES</b>								
ORDINANCE	636,121	502,500	675,000	218,039	500,000	500,000	525,000	-175,000 -25.9%
PENAL	295	645	100	4,797	2,585	100	100	0 0.0%
BOND COSTS	138,310	117,059	137,500	55,336	125,000	125,000	130,000	-12,500 -9.1%
FORFEITURE BOND	89,943	78,119	101,500	81,871	105,000	85,000	90,000	-16,500 -16.3%
<b>FINES &amp; FORFEITURES</b>	864,669	698,321	914,100	360,043	732,585	710,100	745,100	-204,000 -22.3%
<b>STATE/FEDERAL REVENUES</b>								
GRANTS	462,789	308,201	360,000	23,418	360,000	360,000	360,000	0 0.0%
CIGARETTE TAX	465,481	380,361	357,689	0	357,689	336,228	316,054	-21,461 -6.0%
LIQUOR LICENSE	0	0	500	0	0	0	0	-500 -100.0%
JUDGES STANDARDIZATION	726,662	777,310	777,308	390,230	777,308	777,308	777,308	0 0.0%
FOOD STAMP PROSECUTION	1,553	16,676	5,000	4,905	10,000	10,000	10,000	5,000 100.0%
DRIVERS LIC RESTORATION	9,620	8,632	6,500	1,144	6,500	6,500	6,500	0 0.0%
JUV OFFICER SAL REIMB	154,997	154,997	154,997	77,499	154,997	154,997	154,997	0 0.0%
DUIL CASE FLOW	29,279	40,413	30,000	26,269	30,000	30,000	30,000	0 0.0%
DRUG CASE FLOW	9,378	9,733	9,000	10,239	9,000	9,000	9,000	0 0.0%
ELECTION REIMB	6,997	7,268	7,000	3,993	7,000	7,000	7,000	0 0.0%
COURT FINANCING	4,056,166	4,209,499	3,900,000	1,069,504	4,000,000	4,000,000	4,000,000	100,000 2.6%
PROBATE JUDGES SALARY	204,091	204,493	188,390	94,195	188,390	188,390	188,390	0 0.0%
COBO HALL/LIQUOR TAX	2,126,343	2,011,246	2,011,246	0	2,200,000	2,500,000	2,500,000	488,754 24.3%
JURY FEE REIMBURSEMENT	371,783	279,163	300,000	0	280,000	280,000	280,000	-20,000 -6.7%
<b>STATE/FEDERAL REVENUES</b>	8,625,137	8,407,991	8,107,630	1,701,396	8,380,884	8,659,423	8,639,249	551,793 6.8%
<b>INTEREST INCOME</b>								
INVESTMENT INCOME	5,646,865	6,040,249	6,002,500	1,031,024	4,500,000	4,500,000	4,500,000	-1,502,500 -25.0%
INTEREST INC-LOCAL UNITS	40,598	50,897	50,000	179	50,000	50,000	50,000	0 0.0%
INTEREST INC-STATE ED TAX	270,000	500,000	750,000	0	750,000	750,000	750,000	0 0.0%
BUILDING REIMBURSEMENTS	71,027	58,152	75,000	47,083	75,000	60,000	60,000	-15,000 -20.0%
<b>INTEREST INCOME</b>	6,028,490	6,649,298	6,877,500	1,078,286	5,375,000	5,360,000	5,360,000	-1,517,500 -22.1%
<b>CHARGES FOR SERVICE</b>								
REAL ESTATE TRANSFER TAX	4,062,152	3,117,230	3,150,000	1,244,093	2,600,000	2,500,000	2,800,000	-650,000 -20.6%
PROBATION OVERSIGHT FEES	1,600,569	1,223,900	1,101,000	473,906	1,100,000	1,100,000	1,200,000	-1,000 -0.1%
SUSB ABUSE SCREENING	36,225	41,895	50,000	19,605	40,000	45,000	45,000	-5,000 -10.0%

## MACOMB COUNTY - 2008 REVENUE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

	ACTUALS		2008			2009	2010	2009 INCR/DECR	
	2006	2007	BUDGET	YTD JUNE	PROJECTION			ESTIMATE	OVER 2008
FINGERPRINTING	50,292	49,451	55,000	32,682	50,000	-5,000	50,000	50,000	-9.1%
CRIME VICTIM RIGHTS	22,411	24,115	25,500	15,963	25,500	0	25,500	25,500	0.0%
RETAIL FRAUD	32,991	16,750	30,000	0	30,000	0	30,000	30,000	0.0%
COURT COST MISDEMEANOR	70,454	12,346	20,000	0	18,000	-2,000	18,000	18,000	-10.0%
COA APPEAL FILING	3,138	2,200	2,500	1,200	2,500	0	2,500	2,500	0.0%
COURT COSTS	1,205,600	1,701,876	1,724,100	893,657	1,724,100	0	1,724,100	1,724,100	0.0%
ENTRY & FILING	270,426	274,899	266,000	136,493	280,000	14,000	280,000	280,000	5.3%
JURY DEMAND	107,609	113,910	153,000	54,008	110,000	-43,000	105,000	110,000	-31.4%
DRIVERS RESTITUTION	1,050	1,020	1,200	270	1,000	-200	1,000	10,000	-16.7%
MOTIONS	126,740	121,661	135,500	59,280	122,000	-13,500	122,000	125,000	-10.0%
COURT COST (CIVIL)	81,133	93,899	75,000	44,121	80,000	5,000	80,000	85,000	6.7%
COLLECTION	25,874	18,516	20,000	7,502	20,000	0	20,000	25,000	0.0%
GARNISHMENT	35,061	46,456	40,500	23,035	40,500	0	41,000	42,000	1.2%
REINSTATEMENT, DISMISSAL	2,400	2,070	2,000	1,140	2,000	0	2,000	2,000	0.0%
25% CCF COLLECTION	436,261	355,572	425,000	131,154	375,000	-50,000	375,000	400,000	-11.8%
COMMUNITY SERVICES	21,010	54,610	44,000	36,060	60,000	16,000	60,000	60,000	36.4%
RECORDING FEES	3,113,683	2,419,147	2,620,000	973,235	2,200,000	-420,000	2,200,000	2,500,000	-16.0%
RECORD COPYING-MICROFILM	373,683	276,832	400,000	159,149	292,000	-108,000	330,000	330,000	-17.5%
RECORD COPYING-RECTIGRAPH	110,327	105,210	125,000	49,110	100,000	-25,000	100,000	100,000	-20.0%
TRACT INDEX SERVICE	85,775	57,114	55,000	12,284	50,000	-5,000	50,000	50,000	-9.1%
REMONUMENTATION	11,062	9,267	8,000	6,438	8,000	0	8,000	9,000	0.0%
ADMINISTRATIVE FEES	1,514	2,165	1,000	1,058	1,500	500	1,500	1,500	50.0%
OVERSIGHT	45,085	140,930	125,000	90,566	150,000	25,000	150,000	25,000	20.0%
JUVENILE SERVICE	15,232	12,170	20,000	1,994	10,000	-10,000	10,000	10,000	-50.0%
SUBPOENA	290	509	350	224	350	0	350	350	0.0%
FAX FILING	1,803	2,518	1,000	1,510	2,500	1,500	2,500	2,500	150.0%
VOTER & TAX ROLLS	3,058	2,057	3,500	1,935	3,500	0	3,500	3,000	0.0%
FORENSIC LAB FEE-CIRCUIT	1,653	895	1,200	510	1,000	-200	1,000	1,000	-16.7%
PARKING-PUBLIC	129,522	175,926	183,500	79,962	239,886	56,386	183,500	183,500	8.4%
PARKING-RESERVED	73,316	128,296	118,100	65,239	128,000	9,900	128,000	128,000	128.6%
PARKING-BANK BUILDING	0	0	5,250	0	5,250	0	0	12,000	200.0%
INTENSIVE SUPERVISION	0	8,600	10,000	23,425	30,000	20,000	30,000	30,000	200.0%
URINAL/DRUG TESTING	611	6,504	12,000	15,786	25,000	13,000	10,000	10,000	-16.7%
PHONE CARDS	43,080	35,243	48,000	25,004	60,000	12,000	50,000	50,000	4.2%
ADMISSION-STATE BAR	1,700	1,775	1,500	625	1,500	0	1,500	1,500	0.0%
DNA FELONY CONVICTION	6,916	7,052	6,000	7,530	6,000	0	6,000	6,000	0.0%
CCW PHOTOS	0	4,469	4,000	5,501	11,500	7,500	10,000	10,000	150.0%
FEES-OTHER	132,091	131,700	132,500	238,623	132,500	0	132,500	132,500	0.0%
CERTIFIED COPIES-BIRTH	83,990	103,450	100,000	48,230	100,000	0	100,000	100,000	0.0%
CERTIFIED COPIES-DEATH	45,520	51,020	49,000	26,580	50,000	1,000	50,000	50,000	2.0%
CERTIFIED COPIES-MARRIAGE	20,310	23,800	22,700	13,020	22,700	0	22,700	22,700	0.0%
CERTIFIED COPIES-COURT	44,592	40,461	40,000	22,584	42,000	2,000	42,000	42,000	5.0%
CERTIFIED COPIES-OTHER	450,824	466,170	490,000	224,289	465,000	-25,000	465,000	465,000	-5.1%
BUSINESS REGISTRATIONS	64,080	59,452	78,200	29,614	60,000	-18,200	60,000	60,000	-23.3%
BUSINESS DISSOLUTIONS	4,600	4,720	6,000	2,130	5,000	-1,000	5,000	5,000	-16.7%
NOTARY BOND FILING FEES	22,670	20,008	17,000	9,360	20,000	3,000	20,000	20,000	17.6%
NOTARY CERTIFICATES	339	201	500	100	250	-250	250	250	-50.0%
RECORD SEARCHES	26,192	12,482	20,100	11,770	20,100	0	20,100	20,100	0.0%

## MACOMB COUNTY - 2008 REVENUE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

	ACTUALS		2008		2009	2010	2009 INCR/DECR	
	2006	2007	BUDGET	YTD JUNE	PROJECTION	DIFFERENCE	ESTIMATE	ESTIMATE
FILING FEES-ELECTIONS	13,650	23,460	15,000	3,485	15,000	0	15,000	0
PRINTING & BINDING	112,325	112,371	100,000	44,852	110,000	10,000	110,000	10,000
MAPS & PLATS	312	62	4,800	221	500	-4,300	500	-4,300
DISPATCHING SERVICES	280,994	288,825	292,965	146,324	292,965	0	295,000	2,035
TAX CERTIFY-PLATS/DEEDS	18,231	15,659	20,200	6,793	15,000	-5,200	15,000	-5,200
TAX SEARCHES	19,778	15,960	16,800	5,472	16,800	0	16,800	0
RADIO SERV INSTALL/REPAIRS	310,249	245,513	280,000	97,672	250,000	-30,000	260,000	-20,000
INSP FEES/SOIL EROSION	225,403	203,765	235,000	45,400	70,000	-165,000	200,000	-35,000
REVIEW FEES/SOIL EROSION	93,822	75,707	100,000	14,219	25,000	-75,000	100,000	0
SALE OF RECORD MATERIAL	6,391	4,275	5,000	2,035	5,000	0	5,000	0
COMMISSION-PAY PHONES	688,746	738,189	701,000	219,482	701,000	0	701,000	0
COMMISSIONS-VENDING MACH	6,440	7,151	3,650	4,401	7,500	3,850	7,500	3,850
COMMISSION-COMMISSARY	232,706	237,018	230,000	100,030	230,000	0	235,000	5,000
O.S.C.-WORK FORCE DEV	37,500	60,000	60,000	30,000	60,000	0	60,000	0
SHR LAUNDRY -MTB	0	0	71,287	0	71,287	0	120,000	48,713
OTHER	966	4,976	0	614	7,553	7,553	0	0
MH JAIL SUBSTANCE ABUSE	134,245	134,245	134,245	0	134,245	0	134,245	0
<b>CHARGES FOR SERVICE</b>	<b>15,286,667</b>	<b>13,749,694</b>	<b>14,294,647</b>	<b>6,042,554</b>	<b>12,935,986</b>	<b>-1,358,661</b>	<b>13,061,545</b>	<b>-1,233,102</b>
<b>DP DEVELOPMENT</b>	<b>1,930,274</b>	<b>2,001,503</b>	<b>1,753,121</b>	<b>889,010</b>	<b>1,753,121</b>	<b>0</b>	<b>1,805,715</b>	<b>52,594</b>
IT-DATA CENTER SERVICES	4,295,345	3,961,176	4,967,327	0	4,496,151	-471,176	4,886,135	-81,192
IT-PROJECT/SUPPORT	6,225,619	5,962,679	6,720,448	889,010	6,249,272	-471,176	6,691,850	-28,598
<b>OTHER REVENUE</b>	<b>60,655</b>	<b>102,475</b>	<b>10,000</b>	<b>626</b>	<b>50,000</b>	<b>40,000</b>	<b>50,000</b>	<b>40,000</b>
FURNITURE & EQUIP	0	0	0	0	0	0	10,000	10,000
ADVERTISING-PUBLIC INFO	12,622	14,066	2,000	5	12,000	10,000	12,000	10,000
DONATIONS	201,418	160,539	98,000	96,523	150,000	52,000	150,000	52,000
MISCELLANEOUS	274,695	277,081	110,000	97,154	212,000	102,000	222,000	112,000
<b>CONTRIB-OTHER FUNDS</b>	<b>0</b>	<b>7,227,438</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>	<b>-3,000,000</b>
CONTRIB REV SHAR SURPLUS	14,533,809	15,071,560	15,406,063	15,418,206	15,418,206	12,143	15,772,825	366,762
REV SHARING RESERVE	20,000	20,000	20,000	0	20,000	0	20,000	0
DELQ PERS PROP TAX	8,635,000	8,635,000	8,635,000	0	8,635,000	0	8,635,000	0
DELQ TAX REVOLVING	151,120	150,000	385,126	160,126	385,126	0	75,000	-310,126
OTHER PROGRAMS	23,339,929	31,103,998	27,446,189	18,578,332	27,458,332	12,143	24,502,825	-2,943,364
<b>CONTRIB-OTHER FUNDS</b>	<b>990,183</b>	<b>1,025,325</b>	<b>1,000,000</b>	<b>628,129</b>	<b>1,200,000</b>	<b>200,000</b>	<b>1,200,000</b>	<b>200,000</b>
<b>REIMBURSEMENTS</b>	<b>430</b>	<b>240</b>	<b>0</b>	<b>75</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
FEES ATTORNEY	287	39	500	0	150	-350	150	-350
SEX OFFENDER REGISTRATION	-28,901	1,800	0	900	1,000	1,000	1,000	1,000
TELEPHONE CALLS	128,444	151,786	120,000	19,544	120,000	0	120,000	0
REIMBURSABLE BLDG EXP	3,010	1,789	1,000	1,515	1,500	500	1,500	500
SECURITY	56,974	118,318	48,000	0	48,000	0	48,000	0
LOST & DAMAGED PROP	17,416	16,889	21,000	9,052	21,000	0	21,000	0
INMATE HOUSING-SCAAP								
POSTAGE								

## MACOMB COUNTY - 2008 REVENUE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

	ACTUALS			2008			2009 ESTIMATE	2010 ESTIMATE	2009 INCR/DECR OVER 2008
	2006	2007		BUDGET	YTD JUNE	PROJECTION			
INMATE HOUSING-SOC SEC	86,400	106,600		75,000	44,600	87,600	85,000	85,000	10,000
INMATE HOUSING-US IMMIG	50,885	40,486		20,000	2,576	20,000	20,000	20,000	0
INMATE HOUSING-US BORDER	81,368	27,944		60,000	0	40,000	40,000	40,000	-20,000
INMATE HOUSING-MDOC PAROLE	268,240	227,220		175,000	59,850	255,990	175,000	175,000	0
HOSP-MENTAL	7,570	1,393		5,000	0	5,000	5,000	5,000	0
INMATE HOUSING-MDOC FELONS	912,804	1,116,416		800,000	247,950	915,980	800,000	800,000	0
INMATE HOUSING-PA 118	356,672	345,411		400,000	204,874	400,000	400,000	400,000	0
INMATE HOUSING-WORK REL	392,199	359,465		400,000	158,728	400,000	400,000	400,000	0
WEIGH MASTER/ROAD COMM	20,000	20,000		20,000	20,000	20,000	20,000	20,000	0
PERSONAL SERVICES	730,295	903,007		985,192	46,422	985,192	985,192	985,192	0
RECORD COPIES/XEROX	110,452	120,376		100,000	66,675	100,000	100,000	100,000	0
VIDEO COURT	1,830	1,870		1,800	890	1,800	1,800	1,800	0
METERED POSTAGE	23	25		0	641	1,000	1,000	1,000	1,000
INMATE MEDICAL REIMBURSEM	0	791		0	15,768	8,000	8,000	8,000	8,000
JURY DUTY	2,376	2,253		1,800	801	2,000	2,000	2,000	2,000
ROAD PATROL SERVICES	7,205,310	7,597,332		7,691,961	3,942,815	7,691,961	7,999,639	8,319,625	307,678
SCHOOL LIAISON	222,941	110,422		111,000	55,746	111,000	0	0	-111,000
COST OF CARE	4,414	3,211		4,000	5,202	5,000	5,000	5,000	1,000
RADIO PARTS	7,340	4,642		7,500	940	5,000	5,000	5,000	1,000
WORKERS COMP	37,459	73,495		50,000	35,534	80,000	80,000	80,000	-2,500
OTHER	-7,731	13,876		10,000	-53,376	10,000	10,000	10,000	30,000
SHERIFF-FOC ENFORCEMENT	484,267	606,298		560,000	187,972	560,000	582,400	605,696	0
STATE WARD-JJC	492,440	308,075		350,000	0	350,000	350,000	350,000	0
STATE WARD INSTITUTIONS	140,210	134,610		120,000	53,711	120,000	120,000	120,000	0
FORMS	373	505		500	186	500	500	500	0
SALARIES APPLIED	1,821,976	368,340		1,500,000	185,947	1,500,000	1,500,000	1,500,000	0
OVERHEAD APPLIED	271,739	55,246		150,000	27,889	150,000	150,000	150,000	0
EQUALIZATION/CHESTERFIELD	0	0		50,000	0	50,000	40,000	0	0
PRISONER CONVEY	8,132	10,505		9,000	4,119	9,000	9,000	9,000	-10,000
<b>REIMBURSEMENTS</b>	<b>14,877,827</b>	<b>13,876,001</b>		<b>14,848,253</b>	<b>5,975,675</b>	<b>15,276,823</b>	<b>15,286,331</b>	<b>15,589,613</b>	<b>438,078</b>
<b>COST ALLOCATION</b>									
FOC	1,033,314	1,004,621		1,090,730	626,660	1,090,730	1,253,319	1,253,319	162,589
PA CRP	7,709	86,093		86,093	0	86,093	80,694	80,694	-5,399
SHERIFF	6,000	9,000		0	9,000	9,000	5,000	6,000	5,000
PW PUMP STATION	43,754	28,518		22,917	0	22,917	23,456	23,456	539
HEALTH DEPT	1,687,436	1,730,904		1,805,130	0	1,805,130	2,433,812	2,433,812	628,682
MENTAL HEALTH	1,116,995	1,366,738		1,436,722	0	1,436,722	1,615,233	969,140	178,511
COPIER FUND	1,910	1,857		1,447	0	1,447	1,600	1,600	153
TELECOMMUNICATIONS	22,490	22,490		42,158	0	42,158	15,087	15,087	-27,071
CHILD CARE	757,761	922,821		1,885,038	1,927,916	1,885,038	1,942,207	1,942,207	57,169
VETERANS AFFAIRS	18,150	18,150		18,000	9,075	18,000	18,100	15,075	100
JTPA	234,639	381,025		248,000	0	248,000	248,000	248,000	0
HEAD START	0	69,862		0	0	0	0	0	0
PLANNING GRANTS	145,738	200,433		235,000	0	235,000	235,000	235,000	0
MTC MCF	0	0		952,095	0	952,095	1,734,332	1,734,332	782,237
PUBLIC WORKS GRANTS	10,056	7,710		0	0	0	0	0	0
<b>COST ALLOCATION</b>	<b>5,085,951</b>	<b>5,850,220</b>		<b>7,823,330</b>	<b>2,572,651</b>	<b>7,832,330</b>	<b>9,605,840</b>	<b>8,957,722</b>	<b>1,782,510</b>

## MACOMB COUNTY - 2008 REVENUE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

	ACTUALS		BUDGET	2008		DIFFERENCE	2009 ESTIMATE	2010 ESTIMATE	2009 INCR/DECR OVER 2008
	2006	2007		YTD	JUNE				
TOTAL GENERAL FUND	207,910,389	221,346,510	225,915,810	48,343,796	219,593,168	-6,322,642	212,549,017	207,028,791	-13,366,793 -5.9%



## MACOMB COUNTY - 2008 EXPENDITURE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

	ACTUALS		2008			2009 ESTIMATE	2010 ESTIMATE	2009 INCR/DECR OVER 2008
	2006	2007	BUDGET	YTD JUNE	PROJECTION			
<b>BD OF COMMISSIONERS</b>								
SALARIES & FRINGES	2,114,604	2,016,967	2,160,936	978,388	2,040,675	2,211,920	2,250,563	50,984 2.4%
OPERATING	135,678	143,149	179,870	57,993	157,545	161,699	161,699	-18,171 -10.1%
<b>TOTAL</b>	<b>2,250,282</b>	<b>2,160,116</b>	<b>2,340,806</b>	<b>1,036,381</b>	<b>2,198,220</b>	<b>2,373,619</b>	<b>2,412,262</b>	<b>32,813 1.4%</b>
<b>OFFICE- PUBLIC AFFAIRS</b>								
SALARIES & FRINGES	0	149,251	177,157	84,063	173,782	179,776	182,118	2,619 1.5%
OPERATING	0	4,815	7,374	512	6,577	7,300	7,300	-74 -1.0%
<b>TOTAL</b>	<b>0</b>	<b>154,066</b>	<b>184,531</b>	<b>84,575</b>	<b>180,359</b>	<b>187,076</b>	<b>189,418</b>	<b>2,545 1.4%</b>
<b>BOC PROGRAMS</b>								
SALARIES & FRINGES	0	0	0	0	0	0	0	0 0.0%
OPERATING	0	30,642	18,719	7,010	18,319	18,469	18,469	-250 -1.3%
<b>TOTAL</b>	<b>0</b>	<b>30,642</b>	<b>18,719</b>	<b>7,010</b>	<b>18,319</b>	<b>18,469</b>	<b>18,469</b>	<b>-250 -1.3%</b>
<b>CIRCUIT COURT</b>								
SALARIES & FRINGES	4,687,710	4,856,429	5,036,487	2,375,662	4,946,251	5,242,394	5,316,167	205,907 4.1%
OPERATING	4,713,265	4,951,516	5,002,136	2,213,881	4,721,596	5,001,607	5,001,607	-529 0.0%
<b>TOTAL</b>	<b>9,400,975</b>	<b>9,807,945</b>	<b>10,038,623</b>	<b>4,589,543</b>	<b>9,667,847</b>	<b>10,244,001</b>	<b>10,317,774</b>	<b>205,378 2.0%</b>
<b>FAMILY COUNSELING</b>								
SALARIES & FRINGES	58,518	60,109	60,420	29,093	61,094	62,130	63,301	1,710 2.8%
OPERATING	133,895	143,340	159,104	64,824	146,175	151,087	151,087	-8,017 -5.0%
<b>TOTAL</b>	<b>192,413</b>	<b>203,449</b>	<b>219,524</b>	<b>93,917</b>	<b>207,269</b>	<b>213,217</b>	<b>214,388</b>	<b>-6,308 -2.9%</b>
<b>DISTRICT COURT ROMEO</b>								
SALARIES & FRINGES	820,775	887,440	897,247	429,919	897,081	937,807	953,030	40,560 4.5%
OPERATING	204,929	237,024	248,922	100,966	244,682	256,667	256,667	7,745 3.1%
<b>TOTAL</b>	<b>1,025,704</b>	<b>1,124,464</b>	<b>1,146,169</b>	<b>530,885</b>	<b>1,141,763</b>	<b>1,194,474</b>	<b>1,209,697</b>	<b>48,305 4.2%</b>
<b>DISTRICT CT 3RD CLASS</b>								
SALARIES & FRINGES	0	0	0	0	0	0	0	0 0.0%
OPERATING	33,495	58,610	59,000	23,068	58,000	59,000	59,000	0 0.0%
<b>TOTAL</b>	<b>33,495</b>	<b>58,610</b>	<b>59,000</b>	<b>23,068</b>	<b>58,000</b>	<b>59,000</b>	<b>59,000</b>	<b>0 0.0%</b>
<b>DISTRICT CT NEW BALT.</b>								
SALARIES & FRINGES	1,027,726	1,053,277	1,090,564	543,642	1,149,771	1,197,142	1,187,049	106,578 9.8%
OPERATING	267,948	268,575	292,592	80,303	284,487	291,580	321,580	-1,012 -0.3%
<b>TOTAL</b>	<b>1,295,674</b>	<b>1,321,852</b>	<b>1,383,156</b>	<b>623,945</b>	<b>1,434,258</b>	<b>1,488,722</b>	<b>1,508,629</b>	<b>105,566 7.6%</b>
<b>PROBATE MENTAL</b>								
SALARIES & FRINGES	923,112	873,925	915,860	406,018	843,107	927,524	940,405	11,664 1.3%
OPERATING	276,477	302,924	296,048	99,944	295,238	299,331	299,331	3,283 1.1%
<b>TOTAL</b>	<b>1,199,589</b>	<b>1,176,849</b>	<b>1,211,908</b>	<b>505,962</b>	<b>1,138,345</b>	<b>1,226,855</b>	<b>1,239,736</b>	<b>14,947 1.2%</b>
<b>PROBATE WILLS</b>								
SALARIES & FRINGES	2,343,240	2,337,778	2,370,560	1,147,633	2,333,730	2,533,391	2,569,692	162,831 6.9%
OPERATING	257,697	247,636	251,550	95,513	243,950	250,878	250,878	-672 -0.3%
<b>TOTAL</b>	<b>2,600,937</b>	<b>2,585,414</b>	<b>2,622,110</b>	<b>1,243,146</b>	<b>2,577,680</b>	<b>2,784,269</b>	<b>2,820,570</b>	<b>162,159 6.2%</b>

## MACOMB COUNTY - 2008 EXPENDITURE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

	ACTUALS		2008		DIFFERENCE	2009 ESTIMATE	2010 ESTIMATE	2009 INCR/DECR OVER 2008
	2006	2007	BUDGET	YTD JUNE				
<b>FAMILY COURT JUVENILE</b>								
SALARIES & FRINGES	4,573,499	4,348,322	4,357,743	2,172,365	-164,101	4,765,079	4,830,655	407,336
OPERATING	1,570,888	1,665,933	1,723,756	480,497	29,735	1,730,017	1,730,017	6,261
<b>TOTAL</b>	6,144,387	6,014,255	6,081,499	2,652,862	-134,366	6,495,096	6,560,672	413,597
<b>JUV CT RESTITUTION</b>								
SALARIES & FRINGES	142,983	150,650	147,698	71,135	-1,251	150,953	153,295	3,255
OPERATING	5,152	4,515	5,484	1,563	425	5,321	5,321	-163
<b>TOTAL</b>	148,135	155,165	153,182	72,698	-826	156,274	158,616	3,092
<b>JUV CT RETAIL FRAUD</b>								
SALARIES & FRINGES	0	0	0	0	0	0	0	0
OPERATING	13,469	13,806	17,000	5,967	0	17,000	17,000	0
<b>TOTAL</b>	13,469	13,806	17,000	5,967	0	17,000	17,000	0
<b>PROBATION CIRCUIT CT</b>								
SALARIES & FRINGES	0	0	0	0	0	0	0	0
OPERATING	160,527	165,333	156,320	69,952	9,000	147,521	147,521	-8,799
<b>TOTAL</b>	160,527	165,333	156,320	69,952	9,000	147,521	147,521	-8,799
<b>PROBATION DISTRICT CT</b>								
SALARIES & FRINGES	1,325,800	1,418,933	1,497,938	705,997	16,386	1,574,258	1,591,823	76,320
OPERATING	91,838	80,458	95,672	31,403	7,100	96,126	96,126	454
<b>TOTAL</b>	1,417,638	1,499,391	1,593,610	737,400	23,486	1,670,384	1,687,949	76,774
<b>JURY COMMISSION</b>								
SALARIES & FRINGES	0	0	0	0	0	0	0	0
OPERATING	73,793	70,121	75,796	16,143	5,130	72,156	72,156	-3,640
<b>TOTAL</b>	73,793	70,121	75,796	16,143	5,130	72,156	72,156	-3,640
<b>CLERK-ELECTIONS</b>								
SALARIES & FRINGES	0	0	0	0	0	0	0	0
OPERATING	409,243	384,649	419,769	392,070	1,198	403,721	403,721	-16,048
<b>TOTAL</b>	409,243	384,649	419,769	392,070	1,198	403,721	403,721	-16,048
<b>INFOR TECHNOLOGY</b>								
SALARIES & FRINGES	4,577,082	4,375,075	4,371,132	2,070,658	71,616	4,557,529	4,610,224	186,397
OPERATING	1,835,376	1,587,922	1,972,197	1,232,838	22,441	2,134,321	2,134,321	162,124
<b>TOTAL</b>	6,412,458	5,962,997	6,343,329	3,303,496	94,057	6,691,850	6,744,545	348,521
<b>REIMBURSEMENT-CIR CT</b>								
SALARIES & FRINGES	870,934	928,528	914,306	414,275	32,128	989,144	1,006,709	74,838
OPERATING	99,462	74,056	109,348	29,306	23,273	89,865	89,865	-19,483
<b>TOTAL</b>	970,396	1,002,584	1,023,654	443,581	55,401	1,079,009	1,096,574	55,355
<b>CORPORATION COUNSEL</b>								
SALARIES & FRINGES	887,061	959,850	1,000,084	549,090	12,607	1,004,229	913,597	4,145
OPERATING	43,210	43,609	49,326	18,055	25	50,785	150,785	1,459
<b>TOTAL</b>	930,271	1,003,459	1,049,410	567,145	12,632	1,055,014	1,064,382	5,604

## MACOMB COUNTY - 2008 EXPENDITURE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

	ACTUALS		2008			DIFFERENCE	2009 ESTIMATE	2010 ESTIMATE	2009 INCR/DECR OVER 2008
	2006	2007	BUDGET	YTD JUNE	PROJECTION				
<b>COUNTY CLERK</b>									
SALARIES & FRINGES	3,947,068	4,077,241	4,174,564	1,917,379	4,054,979	119,585	4,713,089	4,796,230	538,525 12.9%
OPERATING	436,556	383,067	503,356	177,351	441,751	61,605	485,164	494,867	-18,192 -3.6%
<b>TOTAL</b>	<b>4,383,624</b>	<b>4,460,308</b>	<b>4,677,920</b>	<b>2,094,730</b>	<b>4,496,730</b>	<b>181,190</b>	<b>5,198,253</b>	<b>5,291,098</b>	<b>520,333 11.1%</b>
<b>CIVIL SERV COMMISSION</b>									
SALARIES & FRINGES	0	0	0	0	0	0	0	0	0 0.0%
OPERATING	14,450	19,308	30,750	4,713	21,200	9,550	24,650	24,650	-6,100 -19.8%
<b>TOTAL</b>	<b>14,450</b>	<b>19,308</b>	<b>30,750</b>	<b>4,713</b>	<b>21,200</b>	<b>9,550</b>	<b>24,650</b>	<b>24,650</b>	<b>-6,100 -19.8%</b>
<b>WATER QUALITY BOARD</b>									
SALARIES & FRINGES	210	0	0	0	0	0	0	0	0 0.0%
OPERATING	5,608	6,020	8,580	1,698	6,250	2,330	6,350	6,350	-2,230 -26.0%
<b>TOTAL</b>	<b>5,818</b>	<b>6,020</b>	<b>8,580</b>	<b>1,698</b>	<b>6,250</b>	<b>2,330</b>	<b>6,350</b>	<b>6,350</b>	<b>-2,230 -26.0%</b>
<b>FINANCE DEPARTMENT</b>									
SALARIES & FRINGES	2,070,124	2,059,367	2,128,115	1,008,268	2,090,096	38,019	2,181,614	2,208,547	53,499 2.5%
OPERATING	125,738	135,459	178,157	86,006	178,047	110	140,344	140,344	-37,813 -21.2%
<b>TOTAL</b>	<b>2,195,862</b>	<b>2,194,826</b>	<b>2,306,272</b>	<b>1,094,273</b>	<b>2,268,143</b>	<b>38,129</b>	<b>2,321,958</b>	<b>2,348,891</b>	<b>15,686 0.7%</b>
<b>RISK MGT &amp; SAFETY</b>									
SALARIES & FRINGES	315,876	334,369	364,282	162,405	344,466	19,816	362,176	366,860	-2,106 -0.6%
OPERATING	30,998	32,475	34,569	15,630	31,878	2,691	33,018	33,018	-1,551 -4.5%
<b>TOTAL</b>	<b>346,874</b>	<b>366,844</b>	<b>398,851</b>	<b>178,035</b>	<b>376,344</b>	<b>22,507</b>	<b>395,194</b>	<b>399,878</b>	<b>-3,657 -0.9%</b>
<b>EQUALIZATION</b>									
SALARIES & FRINGES	938,667	990,333	1,038,552	451,073	912,907	125,645	1,075,115	1,090,338	36,563 3.5%
OPERATING	65,321	66,627	81,738	26,695	80,332	1,406	71,192	71,192	-10,546 -12.9%
<b>TOTAL</b>	<b>1,003,988</b>	<b>1,056,960</b>	<b>1,120,290</b>	<b>477,768</b>	<b>993,239</b>	<b>127,051</b>	<b>1,146,307</b>	<b>1,161,530</b>	<b>26,017 2.3%</b>
<b>HUMAN RESOURCES</b>									
SALARIES & FRINGES	1,947,279	1,804,192	1,948,248	864,967	1,814,543	133,705	2,129,065	2,159,511	180,817 9.3%
OPERATING	231,587	216,894	322,508	78,572	306,769	15,739	261,694	261,694	-60,814 -18.9%
<b>TOTAL</b>	<b>2,178,866</b>	<b>2,021,086</b>	<b>2,270,756</b>	<b>943,540</b>	<b>2,121,312</b>	<b>149,444</b>	<b>2,390,759</b>	<b>2,421,205</b>	<b>120,003 5.3%</b>
<b>PROSECUTING ATTORNEY</b>									
SALARIES & FRINGES	8,758,118	8,949,648	9,219,465	4,303,644	8,964,138	255,327	9,725,780	9,834,683	506,315 5.5%
OPERATING	721,962	736,561	749,915	291,742	739,732	10,183	754,439	754,439	4,524 0.6%
<b>TOTAL</b>	<b>9,480,080</b>	<b>9,686,209</b>	<b>9,969,380</b>	<b>4,595,386</b>	<b>9,703,870</b>	<b>265,510</b>	<b>10,480,219</b>	<b>10,589,122</b>	<b>510,839 5.1%</b>
<b>PROSECUTING ATTORNEY-FIA</b>									
SALARIES & FRINGES	135,776	133,629	145,264	70,634	145,627	-363	146,456	147,627	1,192 0.8%
OPERATING	615	1,028	1,365	0	1,365	0	1,998	1,998	633 46.4%
<b>TOTAL</b>	<b>136,391</b>	<b>134,657</b>	<b>146,629</b>	<b>70,634</b>	<b>146,992</b>	<b>-363</b>	<b>148,454</b>	<b>149,625</b>	<b>1,825 1.2%</b>
<b>PROS ATTY-WATER QUALITY</b>									
SALARIES & FRINGES	179,696	185,597	187,516	90,035	188,656	-1,140	190,530	192,872	3,014 1.6%
OPERATING	1,044	1,251	2,848	0	1,648	1,200	2,412	2,412	-436 -15.3%
<b>TOTAL</b>	<b>180,740</b>	<b>186,848</b>	<b>190,364</b>	<b>90,035</b>	<b>190,304</b>	<b>60</b>	<b>192,942</b>	<b>195,284</b>	<b>2,578 1.4%</b>

# MACOMB COUNTY - 2008 EXPENDITURE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

SCHEDULE II

	ACTUALS			2008			DIFFERENCE	2009 ESTIMATE	2010 ESTIMATE	2009 INCR/DECR OVER 2008
	2006	2007	BUDGET	YTD JUNE	PROJECTION					
<b>PURCHASING</b>										
SALARIES & FRINGES	1,365,785	1,421,094	1,420,726	703,568	1,439,677	-18,951	1,497,629	1,523,391	76,903	5.4%
OPERATING	228,949	232,855	266,852	101,053	241,579	25,273	246,996	246,996	-19,856	-7.4%
<b>TOTAL</b>	1,594,734	1,653,949	1,687,578	804,621	1,681,256	6,322	1,744,625	1,770,387	57,047	3.4%
<b>REGISTER OF DEEDS</b>										
SALARIES & FRINGES	1,491,906	1,477,133	1,583,849	687,441	1,472,133	111,716	1,719,852	1,751,469	136,003	8.6%
OPERATING	568,665	411,612	713,296	116,563	496,721	216,575	565,417	565,417	-147,879	-20.7%
<b>TOTAL</b>	2,060,571	1,888,745	2,297,145	804,004	1,968,854	328,291	2,285,269	2,316,886	-11,876	-0.5%
<b>TREASURER</b>										
SALARIES & FRINGES	2,127,224	2,035,154	2,101,695	1,010,499	2,122,184	-20,489	2,271,469	2,305,428	169,774	8.1%
OPERATING	153,519	146,860	179,929	70,794	172,403	7,526	181,697	181,697	1,768	1.0%
<b>TOTAL</b>	2,280,743	2,182,014	2,281,624	1,081,294	2,294,587	-12,963	2,453,166	2,487,125	171,542	7.5%
<b>FACILITIES &amp; OPERATIONS</b>										
SALARIES & FRINGES	7,969,311	8,050,451	8,321,890	3,820,205	7,981,644	340,246	8,802,066	8,934,389	480,176	5.8%
OPERATING	8,259,389	7,566,055	9,598,362	3,479,102	8,571,321	1,027,041	9,285,545	9,398,945	-312,817	-3.3%
<b>TOTAL</b>	16,218,700	15,616,506	17,920,252	7,299,308	16,552,965	1,367,287	18,087,611	18,333,334	167,359	0.9%
<b>SHERIFF</b>										
SALARIES & FRINGES	49,855,267	50,534,773	49,275,908	22,547,132	49,476,946	-201,038	52,114,850	54,720,593	2,838,942	5.8%
OPERATING	8,632,167	9,686,445	10,003,524	4,640,736	10,284,751	-281,227	11,076,266	9,467,965	1,072,742	10.7%
<b>TOTAL</b>	58,487,434	60,221,218	59,279,432	27,187,867	59,761,697	-482,265	63,191,116	64,188,558	3,911,684	6.6%
<b>SHERIFF-MARINE LAW</b>										
SALARIES & FRINGES	636,049	650,551	522,787	235,978	538,620	-15,833	527,909	532,593	5,122	1.0%
OPERATING	74,418	105,030	155,264	24,508	155,264	0	156,641	156,641	1,377	0.9%
<b>TOTAL</b>	710,467	755,581	678,051	260,486	693,884	-15,833	684,550	689,234	6,499	1.0%
<b>BLDG SAFETY (BLUE COATS)</b>										
SALARIES & FRINGES	1,003,040	1,030,631	944,411	509,733	1,027,380	-82,969	944,411	944,411	0	0.0%
OPERATING	35,962	39,056	54,743	1,874	46,743	8,000	53,618	53,618	-1,125	-2.1%
<b>TOTAL</b>	1,039,002	1,069,687	999,154	511,607	1,074,123	-74,969	998,029	998,029	-1,125	-0.1%
<b>EMERGENCY MGT</b>										
SALARIES & FRINGES	296,231	251,878	257,533	109,498	228,777	28,756	334,022	338,706	76,489	29.7%
OPERATING	27,708	29,772	34,621	14,971	34,256	365	32,275	32,275	-2,346	-6.8%
<b>TOTAL</b>	323,939	281,650	292,154	124,469	263,033	29,121	366,297	370,981	74,143	25.4%
<b>TECHNICAL SERVICES</b>										
SALARIES & FRINGES	776,973	773,924	804,066	386,935	811,590	-7,524	823,751	835,461	19,685	2.4%
OPERATING	51,880	40,893	75,469	18,349	55,709	19,760	58,092	58,092	-17,377	-23.0%
<b>TOTAL</b>	828,853	814,817	879,535	405,284	867,299	12,236	881,843	893,553	2,308	0.3%
<b>F &amp; O SECURITY (GREY COATS)</b>										
SALARIES & FRINGES	621,950	687,448	614,527	300,976	642,895	-28,368	681,182	695,234	66,655	10.8%
OPERATING	4,619	10,532	12,117	1,026	11,382	735	13,230	13,230	1,113	9.2%
<b>TOTAL</b>	626,569	697,980	626,644	302,002	654,277	-27,633	694,412	708,464	67,768	10.8%
									</	

## MACOMB COUNTY - 2008 EXPENDITURE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

	ACTUALS		2008			2009 ESTIMATE	2010 ESTIMATE	2009 INCR/DECR OVER 2008
	2006	2007	BUDGET	YTD JUNE	PROJECTION			
<b>PUBLIC WORKS COMM</b>								
SALARIES & FRINGES	3,459,643	3,811,442	3,830,777	1,900,047	3,938,657	4,189,670	4,244,707	358,893
OPERATING	257,453	261,015	316,145	107,282	312,665	334,461	334,461	18,316
<b>TOTAL</b>	<b>3,717,096</b>	<b>4,072,457</b>	<b>4,146,922</b>	<b>2,007,329</b>	<b>4,251,322</b>	<b>4,524,131</b>	<b>4,579,168</b>	<b>377,209</b>
<b>PUB WKS COMM-PUMPING STATION</b>								
SALARIES & FRINGES	719,819	844,884	808,077	413,708	870,053	916,243	929,124	108,166
OPERATING	65,112	59,208	65,603	6,481	65,103	63,167	63,086	-2,436
<b>TOTAL</b>	<b>784,931</b>	<b>904,092</b>	<b>873,680</b>	<b>420,189</b>	<b>935,156</b>	<b>979,410</b>	<b>992,210</b>	<b>105,730</b>
<b>VETERANS BURIAL</b>								
SALARIES & FRINGES	0	0	0	0	0	0	0	0
OPERATING	197,757	220,052	198,000	51,400	198,000	198,000	201,960	0
<b>TOTAL</b>	<b>197,757</b>	<b>220,052</b>	<b>198,000</b>	<b>51,400</b>	<b>198,000</b>	<b>198,000</b>	<b>201,960</b>	<b>0</b>
<b>VETERANS AFFAIRS</b>								
SALARIES & FRINGES	371,201	342,856	276,465	122,276	256,296	387,251	394,277	110,786
OPERATING	39,389	34,395	38,125	19,689	36,525	38,506	38,506	381
<b>TOTAL</b>	<b>410,590</b>	<b>377,251</b>	<b>314,590</b>	<b>141,965</b>	<b>292,821</b>	<b>425,757</b>	<b>432,783</b>	<b>111,167</b>
<b>VET SOLDIERS RELIEF</b>								
SALARIES & FRINGES	0	0	0	0	0	0	0	0
OPERATING	10,429	1,855	20,500	9,268	20,500	20,500	20,910	0
<b>TOTAL</b>	<b>10,429</b>	<b>1,855</b>	<b>20,500</b>	<b>9,268</b>	<b>20,500</b>	<b>20,500</b>	<b>20,910</b>	<b>0</b>
<b>MSU EXTENSION SERV</b>								
SALARIES & FRINGES	683,495	706,132	666,489	336,873	707,791	778,439	791,320	111,950
OPERATING	233,357	240,569	250,559	92,575	246,717	240,785	240,785	-9,774
<b>TOTAL</b>	<b>916,852</b>	<b>946,701</b>	<b>917,048</b>	<b>429,447</b>	<b>954,508</b>	<b>1,019,224</b>	<b>1,032,105</b>	<b>102,176</b>
<b>MSU -JUV MENTOR PROG</b>								
SALARIES & FRINGES	100,716	107,921	118,661	54,109	116,507	120,016	121,187	1,355
OPERATING	7,310	6,913	8,870	2,323	7,638	8,437	8,437	-433
<b>TOTAL</b>	<b>108,026</b>	<b>114,834</b>	<b>127,531</b>	<b>56,432</b>	<b>124,145</b>	<b>128,453</b>	<b>129,624</b>	<b>922</b>
<b>PLANNING</b>								
SALARIES & FRINGES	2,235,278	2,230,169	2,188,976	1,037,746	2,160,600	2,321,254	2,348,187	132,278
OPERATING	177,201	174,902	207,967	83,816	199,332	204,219	204,219	-3,748
<b>TOTAL</b>	<b>2,412,479</b>	<b>2,405,071</b>	<b>2,396,943</b>	<b>1,121,563</b>	<b>2,359,932</b>	<b>2,525,473</b>	<b>2,552,406</b>	<b>128,530</b>
<b>PLANNING-ECONOMIC DEV</b>								
SALARIES & FRINGES	0	113,151	204,085	81,342	165,156	189,021	191,363	-15,064
OPERATING	0	65,737	84,314	33,543	65,814	83,892	83,892	-422
<b>TOTAL</b>	<b>0</b>	<b>178,888</b>	<b>288,399</b>	<b>114,884</b>	<b>230,970</b>	<b>272,913</b>	<b>275,255</b>	<b>-15,486</b>
<b>PLAT BOARD</b>								
SALARIES & FRINGES	1,120	982	2,000	276	1,610	2,000	2,100	0
OPERATING	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,120</b>	<b>982</b>	<b>2,000</b>	<b>276</b>	<b>1,610</b>	<b>2,000</b>	<b>2,100</b>	<b>0</b>

## MACOMB COUNTY - 2008 EXPENDITURE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

	ACTUALS		2008		DIFFERENCE	2009 ESTIMATE	2010 ESTIMATE	2009 INCR/DECR OVER 2008	
	2006	2007	BUDGET	YTD JUNE					
<b>SR CIT - PRESC DRUGS</b>									
SALARIES & FRINGES	7,531	0	9,986	0	9,986	0	0	-9,986	-100.0%
OPERATING	154,989	92,070	203,929	315	203,300	0	0	-203,929	-100.0%
<b>TOTAL</b>	<b>162,520</b>	<b>92,070</b>	<b>213,915</b>	<b>315</b>	<b>213,286</b>	<b>0</b>	<b>0</b>	<b>-213,915</b>	<b>-100.0%</b>
<b>COUNTY CHARTER COMMISSION</b>									
SALARIES & FRINGES	0	0	0	0	0	0	0	0	#DIV/0!
OPERATING	0	0	0	0	0	0	0	0	#DIV/0!
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>CONTRIB TO OTHER FUNDS</b>									
TRANSFER OUT	61,535,766	72,144,023	70,557,356	8,571,165	1,411,147	78,228,803	79,663,649	7,671,447	10.9%
<b>TOTAL</b>	<b>61,535,766</b>	<b>72,144,023</b>	<b>70,557,356</b>	<b>8,571,165</b>	<b>1,411,147</b>	<b>78,228,803</b>	<b>79,663,649</b>	<b>7,671,447</b>	<b>10.9%</b>
<b>OTHER APPROPRIATIONS</b>									
NACO AWARDS APPLICATIONS	2,811	2,451	1,300	1,250	50	1,300	1,300	0	0.0%
MGT SVS DEVELOPMENT	4,295,345	4,416,073	4,967,327	0	471,176	4,886,135	4,884,659	-81,192	-1.6%
IT CNTY EMPLOY TRAINING	1,700	0	15,000	0	15,000	0	0	-15,000	-100.0%
COUNTY AUDIT	77,100	82,300	94,495	56,700	0	98,200	102,200	3,705	3.9%
LEGISLATIVE EXPENSE	15,914	0	0	0	0	0	0	0	0.0%
MACOMB COALITION	0	20,000	0	0	0	0	0	0	0.0%
SHORT TERM TAX BOND	5,103	0	15,000	0	9,000	7,500	7,500	-7,500	-50.0%
EMPLOYEE ASSISTANCE	23,920	48,664	52,629	25,937	0	55,260	58,023	2,631	5.0%
VOLUNTEER RECOGNITION	6,263	0	0	0	0	0	0	0	0.0%
NON-CLASSIFIED	1,440	0	5,000	0	2,500	5,000	5,000	0	0.0%
STUDENT GOVT DAY	36	0	0	0	0	0	0	0	0.0%
PUBLIC WORKS WATERSHED	51,400	51,400	0	0	0	0	0	0	0.0%
MISCELLANEOUS	-5,250	0	0	0	0	0	0	0	0.0%
SUPERVISORY TRAINING	0	73,528	65,840	16	0	0	0	-65,840	-100.0%
	4,475,782	4,694,416	5,216,591	83,903	497,726	5,053,396	5,058,682	-163,195	-3.1%
<b>CAPITAL OUTLAY</b>									
CAPITAL OUTLAY	95,058	50,162	75,000	4,929	0	75,000	75,000	0	0.0%
VEHICLES	610,537	566,995	350,000	158,680	0	550,000	600,000	200,000	57.1%
<b>TOTAL</b>	<b>705,595</b>	<b>617,157</b>	<b>425,000</b>	<b>163,609</b>	<b>0</b>	<b>625,000</b>	<b>675,000</b>	<b>200,000</b>	<b>47.1%</b>
TRAFFIC SAFETY	9,000	9,000	9,000	9,000	0	9,000	9,000	0	0.0%
POLICE TRAINING CENTER	25,000	0	25,000	25,000	0	25,000	25,000	0	0.0%
CMH FORENSIC EVAL	237,608	194,830	250,000	48,398	0	250,000	250,000	0	0.0%
STREAM GAUGE	55,585	61,000	68,800	68,800	0	74,700	80,676	5,900	8.6%
SOIL CONSERVATION	43,650	43,650	43,650	43,650	0	43,650	43,650	0	0.0%
TURNING POINT - SANE	40,000	40,000	40,000	0	0	40,000	40,000	0	0.0%
SE MI RESOURCE CONS & DEVELOP COUNCIL	500	500	500	500	0	500	500	0	0.0%
CARE HOUSE	25,000	25,000	25,000	0	0	25,000	25,000	0	0.0%
<b>TOTAL</b>	<b>436,343</b>	<b>373,980</b>	<b>461,950</b>	<b>195,348</b>	<b>0</b>	<b>467,850</b>	<b>473,826</b>	<b>5,900</b>	<b>1.3%</b>
8 MILE BLVD ASSOC	4,950	4,950	4,950	0	0	4,950	4,950	0	0.0%
MI ASSOC OF COUNTIES	39,529	39,529	40,715	40,715	0	41,733	42,776	1,018	2.5%
NAT'L ASSOC OF COUNTIES	15,335	16,271	17,368	16,271	1,097	17,368	17,368	0	0.0%

## MACOMB COUNTY - 2008 EXPENDITURE PROJECTION/2009/2010 PROJECT BUDGET SUMMARY

	ACTUALS			2008			2009 ESTIMATE	2010 ESTIMATE	2009 INCR/DECR OVER 2008
	2006	2007	BUDGET	YTD JUNE	PROJECTION	DIFFERENCE			
DET REGNL ECON PARTN	67,000	67,000	67,000	67,000	67,000	0	67,000	67,000	0 0.0%
CLINTON RVR WATER COU	5,000	5,000	5,000	0	5,000	0	5,000	5,000	0 0.0%
SEMCOG	305,976	321,000	351,000	150,152	300,301	50,699	270,274	283,788	-80,726 -23.0%
AREA WIDE QLTY CONTROL	19,040	18,990	24,000	18,720	24,000	0	20,000	20,000	-4,000 -16.7%
AUTOMATION ALLEY	15,000	15,000	15,000	0	15,000	0	15,000	15,000	0 0.0%
<b>TOTAL</b>	<b>471,830</b>	<b>487,740</b>	<b>525,033</b>	<b>292,858</b>	<b>473,237</b>	<b>51,796</b>	<b>441,325</b>	<b>455,882</b>	<b>-83,708 -15.9%</b>
OLDER AMERICANS FES	18,207	0	0	0	0	0	0	0	0 0.0%
AREA AGENCY ON AGING	48,897	50,220	51,732	0	51,732	0	53,352	54,686	1,620 3.1%
<b>TOTAL</b>	<b>67,104</b>	<b>50,220</b>	<b>51,732</b>	<b>0</b>	<b>51,732</b>	<b>0</b>	<b>53,352</b>	<b>54,686</b>	<b>1,620 3.1%</b>
<b>CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>248,120</b>	<b>0</b>	<b>248,120</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>251,880 101.5%</b>
<b>RET FRINGE</b>									
APPROPRIATION	0	0	60,000	0	0	60,000	0	0	-60,000 -100.0%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>-60,000 -100.0%</b>
<b>FRINGE ADJUSTMENTS</b>									
UNEMPLOYMENT	0	0	40,597	0	40,597	0	50,000	50,000	9,403 23.2%
FLEX SPENDING	0	0	6,000	0	6,000	0	6,000	6,000	0 0.0%
Hiring Delay	0	0	-800,000	0	0	-800,000	-800,000	-800,000	0 0.0%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>-753,403</b>	<b>0</b>	<b>46,597</b>	<b>-800,000</b>	<b>-744,000</b>	<b>-744,000</b>	<b>9,403 -1.2%</b>
<b>CONFERENCE &amp; TRAINING</b>	<b>8,051</b>	<b>12392</b>	<b>176,358</b>	<b>3,615</b>	<b>50,000</b>	<b>126,358</b>	<b>176,358</b>	<b>176,358</b>	<b>0 0.0%</b>
<b>TOTAL GENERAL FUND</b>	<b>215,199,362</b>	<b>227,904,560</b>	<b>230,667,741</b>	<b>78,995,064</b>	<b>226,597,580</b>	<b>4,070,161</b>	<b>246,167,675</b>	<b>249,819,866</b>	<b>15,499,934 6.7%</b>
<b>TOTAL REVENUE</b>	<b>207,910,389</b>	<b>221,346,510</b>	<b>225,915,810</b>	<b>48,343,796</b>	<b>219,593,168</b>	<b>-6,322,642</b>	<b>212,549,017</b>	<b>207,028,791</b>	<b>-13,366,793 -5.9%</b>
<b>DEFICIT</b>	<b>7,288,973</b>	<b>6,558,051</b>	<b>4,751,931</b>		<b>7,004,412</b>	<b>-2,252,481</b>	<b>33,618,658</b>	<b>42,791,074</b>	<b>28,866,727 607.5%</b>

## MACOMB COUNTY, MICHIGAN

## 2009/2010 BUDGET SUMMARY

CONTRIBUTIONS TO OTHER FUNDS

<u>CONTRIBUTIONS:</u>	2007 ACTUAL	2008		2009 ESTIMATED	2010 ESTIMATED
		AMENDED BUDGET	YTD 06/30/08		
Friend of the Court	5,769,568	6,590,305	0	6,700,708	6,700,708
Law Library	10,495	30,372	0	30,372	30,372
MSUE Grants	24,974	25,000	0	25,000	25,000
Park Fund	804,665	810,424	0	1,009,249	1,017,446
Juvenile Court Grants	0	0	0	0	0
Prosecuting Attorney Grants	734,750	919,611	0	875,268	883,584
Library	2,590,500	2,580,080	0	2,401,035	2,422,113
Macomb County Literacy Program	32,800	32,800	0	32,800	32,800
Department of Human Services	1,120,220	1,379,133	15,049	1,379,133	1,379,133
Martha T. Berry Medical Care Facility	2,225,762	4,904,983	0	8,130,830	8,621,665
Child Care Fund	17,447,050	18,532,425	0	20,531,371	20,998,479
Community Services Agency	1,223,177	1,101,525	0	1,097,105	1,097,105
Capital Improvement Fund	5,000,000	4,885,000	4,885,000	5,000,000	5,000,000
Court Building-Rent	740,000	740,000	740,000	740,000	740,000
Capital Impr Fund-Rev Sharing Reserve	7,227,438	0	0	0	0
Sheriff Work Release Facility-Rent	750,000	750,000	750,000	750,000	750,000
Capital Project-Liquor Tax	2,121,698	2,011,246	2,011,246	2,500,000	2,500,000
Health Fund:					
-County Maintenance of Effort	14,175,704	14,852,506	0	16,791,389	17,230,701
-County Maintenance of Effort, Grants	464,521	529,288	0	529,288	529,288
-Act 264-Cigarette Tax	268,490	252,486	0	252,486	252,486
CMH-10% Match					
-Inpatient & Residential	4,809,652	4,747,973	3,606,459	4,747,973	4,747,973
CMH-Substance Abuse Program					
-Sub Abuse Act 106 Funds - Programs	1,089,081	1,111,313	925,192	1,111,313	1,111,313
-Sub Abuse Act 106 Funds - Undesig	0	0	0	0	0
-MH Jail Substance Abuse	134,245	134,245	0	134,245	134,245
Insurance Reserves	100,000	600,000	0	0	0
Senior Citizen Services	1,688,241	1,589,168	0	1,867,161	1,867,161
Waterway Cleanup	75,000	175,000	0	175,000	175,000
Planning Grants	202,288	260,000	169,870	260,000	260,000
Sheriff Grants	693,119	463,057	0	607,661	607,661
Historical Commission	4,643	5,000	0	5,000	5,000
Community Corrections	381,306	444,416	0	444,416	444,416
Grants-Other Grants	234,636	100,000	0	100,000	100,000
GRAND TOTAL CONTRIBUTIONS	72,144,023	70,557,356	13,102,816	78,228,803	79,663,649



# **RECYCLABLE PAPER**

RESOLUTION NO.

FULL BOARD MEETING DATE

AGENDA ITEM

MACOMB COUNTY, MICHIGAN

RESOLUTION TO: receive and file the General Fund Balance Requirement for 2008.

INTRODUCED BY: Don Brown, Chairperson, Budget Committee

COMMITTEE/MEETING DATE: Budget Committee, Aug 12, 2008

# BOARD REDUCTION OF \$12 MILLION DOLLAR SHORTFALL IN 2008

ITEM	ORGKEY	OBJECT	REDUCTION AMOUNT	SHORTFALL	
ORIGINAL PROJECTION				12,037,399	
BOARD REDUCTIONS DEC 07, JAN 08, FEB 08				(6,901,433)	
<b>ADOPTED FUND BALANCE REQUIREMENT 2/14/08</b>					<b>5,135,966</b>
<b>FULL BOARD 09/27/07</b>					
BALANCE EMPLOYEE BENEFITS STUDY	10122201	80110	15,250	15,250	15,250
<b>FULL BOARD 02/14/08</b>					
COURT BUILDING SAFETY-REDUCE OPERATIONS	10131001	70203	(75,000)	(75,000)	
PUBLIC AFFAIRS-ADVERTISING REVENUE	10110105	67025	10,000	(10,000)	
REQUIREMENT TO BALANCE BUDGET FEBRUARY					(85,000)
<b>FULL BOARD 03/19/08</b>					
SHERIFF-ELIMINATE REVENUE LOCAL UNITS	10130520	67708	(15,000)	15,000	
WEST NILE VIRUS PROGRAM SUSPENDED	10193201	67699	160,126	(160,126)	
REDUCE CHILD CARE FUND FOR RECLASS	10193201	96511	(5,477)	(5,477)	
REQUIREMENT TO BALANCE BUDGET MARCH					(150,603)
<b>FULL BOARD 04/17/08</b>					
INFORMATION TECHNOLOGY-POSITION ELIMINATED	10120401	SAL/FRIN	(27,108)	(27,108)	
MTB LAUNDRY PROPOSAL-EFF 6/1/08	10193001	CONTRIB	(101,324)	(101,324)	
REQUIREMENT TO BALANCE BUDGET APRIL					(128,432)
<b>FULL BOARD 06/19/08</b>					
EQUALIZATION-CONTRACT W/CHESTERFIELD TWP	10122501	61910	40,000	(40,000)	(40,000)
<b>FULL BOARD 07/24/08</b>					
FACILITIES-BANK BLDG PARKING LOT LEASE	10126571	60762	5,250	(5,250)	(5,250)
RESCIND PUBLIC AFFAIRS-ADVERTISING REVENUE	10110105	67025	(10,000)	10,000	10,000
REQUIREMENT TO BALANCE COUNTY BUDGET					<b>4,751,931</b>

# **RECYCLABLE PAPER**

RESOLUTION NO.

FULL BOARD MEETING DATE

AGENDA ITEM

MACOMB COUNTY, MICHIGAN

RESOLUTION TO: receive and file the 2008 Contingency Report Update.

INTRODUCED BY: Don Brown, Chairperson, Budget Committee

COMMITTEE/MEETING DATE: Budget Committee, Aug 12, 2008

**CONTINGENCY  
2008 ADOPTED BUDGET**

		<u>DECREASES</u>	<u>INCREASES</u>	<u>BALANCE</u>
<u>2008 REVENUE/EXPENSE SUMMARY</u>				700,000
Bd 1/22/08	- Budget Balancing Reduction	(300,000)		(300,000)
<u>2008 ADOPTED BUDGET</u>				400,000
Board Approved Changes:				
Bd 12/13/07	- Elections posting election results 3 times	(15,000)		
Bd 1/22/08	- Supervisory Training	(65,840)		
	- Pension Review Project	(25,000)		
Bd 2/14/08	- NACO Awards Application Filing	(800)		
Bd 3/19/08	- Sheriff-K9 dog and training	(12,000)		
Bd 4/17/08	- Sheriff-Secretarial relocation & children's waiting area	(28,240)		
Bd 5/15/08	- Health Dept-Drugs for animals at shelter	(5,000)		
		<u>(151,880)</u>	<u>0</u>	<u>(151,880)</u>
<b>Available Budget</b>				<u><u>248,120</u></u>
August 4, 2008				